

# MISSISSIPPI OFFICE OF THE STATE AUDITOR



## PERFORMANCE AUDIT

SEPTEMBER 2018

[WWW.OSA.MS.GOV](http://WWW.OSA.MS.GOV)

### A Review of School Attendance Data and Policies

**MDE Should Re-Evaluate Existing Policies and Procedures Related to Attendance Reporting to Ensure the Accuracy and Reliability of Attendance Data. MDE should also consider completion of an in-depth study related to the current state attendance standard**

#### Key Conclusions

The Mississippi Department of Education appears to lack appropriate internal controls at the school level to ensure the accuracy and reliability of data used for funding calculations. Also, superintendents have expressed concerns regarding the effect of the state attendance standard. We found that:

1. 67% (6 out of 9) schools had discrepancies between the data reported by teachers and the data reported in enrollment and attendance reports during unannounced headcounts that raised concerns regarding the internal controls in place to ensure accurate student counts.
2. Average daily attendance has decreased since implementation of a uniform attendance standard. This does not necessarily represent a causal relationship since total enrollment has also decreased over the same period.

To reach our conclusions, OSA conducted a physical count of students at schools, completed statutory and policy research, reviewed peer-reviewed articles, contacted other states with similar attendance reporting structures, analyzed attendance and testing data, and surveyed Mississippi school administrators.

#### Report Highlights

*The Office of the State Auditor's Performance Audit Division found that the Mississippi Department of Education (MDE) should determine whether appropriate internal controls are in place in order to provide reasonable assurance of the accuracy and reliability of attendance data. In addition, a more in-depth study of the current attendance standard is required to determine whether to retain or alter the current state attendance standard to align with the federal standard.*

#### Recommendations

Recommendations include a reevaluation of existing policies and procedures to ensure appropriate internal controls are in place to ensure data integrity. Also, in order to obtain sufficient evidence to support either proceeding or halting efforts to align the current 63% attendance standard with the 50% federal standard, MDE should assess whether the current MAEP formula sufficiently accounts for low- and high-income school districts' ability to meet the standard, whether school districts with high absentee rates have sufficient funding to implement evidence-based programming aimed at reducing absenteeism, and assess academic achievement over time before and after implementation of the 63% state attendance standard.

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# Overview

## Background

The statutes creating the Mississippi Adequate Education Program (MAEP) were signed into law by the Legislature of the State of Mississippi in 1997 as a means to ensure that every child in Mississippi receives an adequate education.<sup>1</sup> The law contains a formula that the Mississippi Department of Education uses to determine a base cost for each student in the state. The state contributes 73% or more of that base cost and the local school districts are required to contribute up to 27% of the remaining cost depending on what each district is capable of providing through local tax revenue. The amount of the state contribution to the student base cost is then multiplied by the Average Daily Attendance (ADA) of each school. The ADA metric is the average of the number of students that attend a particular school per day. It is very important that the data are reported to the state accurately. The state did not have a standard attendance reporting requirement for absences before the 2013-2014 school year. All the school districts across the state set their own policies in regards to what percentage of a school day a student could miss before receiving an absence.

Although all the schools were required to report their attendance data, the funding formula for MAEP calculations was flawed because all the schools were using a different standard for what constitutes an absence. The OSA recommended that the legislature create a uniform definition of an absence in order for that aspect of the funding formula to be accurate and fair. On April 25, 2013, the Mississippi State Legislature amended the MAEP statute in order to standardize attendance reporting across the state by clearly defining what constitutes an absence for the attendance component of the funding formula.<sup>2</sup> The new law set the minimum percentage of the school day a student has to be in attendance at 63%. In other words, if a student misses more than 37% of the academic school day they will receive an absence for purposes of MAEP attendance reporting.<sup>3</sup> Given the importance of accurately reporting attendance data, auditors conducted unannounced headcounts of a small non-statistical sample of schools in order to test the accuracy of the data.

## Key Stats

Nine (9) schools in four (4) districts included in unannounced headcounts:

### Copiah County School District

- Wesson Attendance Center

### Leland School District

- Leland Elementary School
- Leland High School

### Lincoln County School District

- Bogue Chitto Attendance Center

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<sup>1</sup> The Mississippi Adequate Education Program (MAEP) is MS Code Sections: 37-151-1; 37-151-5; 37-151-6; 37-151-79; 37-151-81; 37-151-83 and 37-151-85. This is a good overview of MAEP: [http://tpceref.org/wp-content/uploads/MAEP\\_Explanation.pdf](http://tpceref.org/wp-content/uploads/MAEP_Explanation.pdf)

<sup>2</sup> House Bill 1530 was approved by the governor in 2013 amending the state's school attendance standard: <http://billstatus.ls.state.ms.us/documents/2013/html/HB/1500-1599/HB1530SG.htm>. The new law went into effect on July 1, 2013: <https://codes.findlaw.com/ms/title-37-education/ms-code-sect-37-13-91.html>

<sup>3</sup> This is referred to as the 63% standard.

- Enterprise Attendance Center
- Loyd Star Attendance Center
- West Lincoln Attendance Center

North Pike School District

- North Pike Elementary School
- North Pike Middle School

The aggregated results of the headcounts are shown in Exhibit 1 below.

**Exhibit 1**  
**Aggregated Data from Unannounced Headcounts (April-May, 2018)**

	Reported by Teachers	Reported in Enrollment/Attendance Report	Total Number of Students Counted by OSA
<b>Enrolled</b>	6,255	6,328	5,780
<b>Absent</b>	388	376	

Source: Prepared by state auditor's staff using data obtained from Mississippi schools.

- **Enrollment**
  - 33% (3 out of 9) schools' teachers under-reported students on their class enrollment
  - 11% (1 out of 9) school's teacher double-counted a student on their class enrollment
  - 44% (4 out of 9) schools had discrepancies that were un-concerning and supported by documentation
  - 44% (4 out of 9) schools had no enrollment discrepancies
- **Absences**
  - 22% (2 out of 9) schools' teachers reported students as absent while students were attending school supported functions or other requirement
  - 11% (1 out of 9) school listed a student twice on the absentee report
  - 11% (1 out of 9) school's teachers under-reported absences
  - 11% (1 out of 9) school's attendance report did not reflect absences reported by teachers
  - 22% (2 out of 9) schools had discrepancies that were un-concerning and supported by documentation
  - 33% (3 out of 9) schools had no absentee discrepancies

# Unannounced Headcounts

## MDE should have School Districts' Re-evaluate their Policies and Procedures Related to Attendance Reporting

*67% (6 out of 9) schools had discrepancies between the data reported by teachers and the data reported in enrollment and attendance reports during unannounced headcounts*

In the months of April and May of 2018, completed unannounced headcounts for a small non-statistical sample of schools across Mississippi. The head counts were conducted to determine if complaints received by the Office of the State Auditor (OSA) regarding the accuracy of attendance data could be validated and to determine if the issues were isolated. Due to limited time, resources, and attempts to avoid disrupting statewide student testing, the audit population was significantly lower than previous unannounced headcounts with only nine (9) schools in four (4) districts included. Auditors contacted schools and checked schools' calendars posted on their website to determine their testing scheduling, which narrowed the audit population. Even so, upon arrival at selected schools (based on information provided by school staff), some schools were still testing, which required auditors to wait for testing to end. Auditors also reached out to MDE to obtain a confirmed testing schedule for each school prior to beginning the headcounts, but they could only provide ranges in which testing might occur. The authority for performing unannounced headcounts is granted in §37-37-7 (Miss. Code. Ann., 1972), which specifies the following:

“Reviews and audits shall be conducted with advance notice, except that unannounced audits may be made upon the determination of the State Auditor when they are necessary due to complaints or valid concerns. Examiners shall make every effort to work with schools districts in scheduling audits in consideration of instructional activities such as statewide student testing days. The Department of Education and the school district shall cooperate fully with examiners in providing any related information requested in order to properly conduct the review or audit.”

In conducting the headcount to ensure that all students were accounted for, auditors physically counted the students in each class and compared their numbers against the number of students reported by teachers and the number of students reported in the enrollment/attendance report. The auditors also verified rosters, attendance sheets or sign-out records to account for students that may be at a different location, such as a school sanctioned function or attending vocational classes, but are enrolled in the school and should be counted present. The results for each school listed below include the total number of students that teachers reported being enrolled and absent in their respective classrooms, a total number of students enrolled and absent according to the enrollment/attendance reports generated by school administrators, and a tally of students counted as being physically present on campus by OSA. The total number of students recorded as enrolled at each school less the total number reported as being absent should correspond with the total number counted by OSA as being present. However, there were some discrepancies as detailed below.

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**Schools Counted in Covich County School District: Wesson Attendance Center**

Auditors conducted an unannounced headcount of the Wesson Attendance Center in the Covich County School District. The results of the headcount are shown in Exhibit 2 below.

**Exhibit 2**  
**Wesson Attendance Center Headcount Results**

	Reported by Teachers	Reported in Enrollment/Attendance Report	Total Number of Students Counted by OSA
Enrolled	981	982	948
Absent	33	35	

Source: Prepared by state auditor's staff using data obtained from and observed at Wesson Attendance Center

- Student Enrollment Discrepancies: 1
  - Cause: Student was being double-counted. The student was transferred to another class, but was still being counted as enrolled by the teacher of the transferring class.
- Students Absentee Discrepancies: 2
  - Cause: Two (2) students checked out after completion of count

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**Schools Counted in Leland School District: Leland Elementary School and Leland High School**

Auditors conducted an unannounced headcount of Leland Elementary School in the Leland School District. The results of the headcount are shown in Exhibit 3 below.

**Exhibit 3**  
**Leland Elementary School Headcount Results**

	Reported by Teachers	Reported in Enrollment/Attendance Report	Total Number of Students Counted by OSA
Enrolled	341	342	329
Absent	13	14	

Source: Prepared by state auditor's staff using data obtained from and observed at Leland Elementary School

- Student Enrollment Discrepancies: 1
  - Cause: One (1) student was not reported by teacher as enrolled in class
- Students Absentee Discrepancies: 1
  - Cause: One (1) student was listed twice on the absentee report

Auditors conducted an unannounced headcount of Leland High School in the Leland School District. The results of the headcount are shown in Exhibit 4 below.

**Exhibit 4**  
**Leland High School Headcount Results**

	Reported by Teachers	Reported in Enrollment/Attendance Report	Total Number of Students Counted by OSA
Enrolled	247	247	167*
Absent	29	29	

Source: Prepared by state auditor's staff using data obtained from and observed at Leland High School

- Student Enrollment Discrepancies: 0
- Students Absentee Discrepancies: 0
- \* Fifty-one (51) students were on a field trip as supported by documentation

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**All Schools Counted in Lincoln County School District: Bogue Chitto Attendance Center, Enterprise Attendance Center, Loyd Star Attendance Center, and West Lincoln Attendance Center**

*Auditors conducted an unannounced headcount of Bogue Chitto Attendance Center in the Lincoln County School District. The results of the headcount are shown in Exhibit 5 below.*

**Exhibit 5**  
**Bogue Chitto Attendance Center Headcount Results**

	Reported by Teachers	Reported in Enrollment/Attendance Report	Total Number of Students Counted by OSA
Enrolled	721	721	575
Absent	44	44	

Source: Prepared by state auditor's staff using data obtained from and observed at Bogue Chitto Attendance Center

- Student Enrollment Discrepancies: 0
- Students Absentee Discrepancies: 0

*Auditors conducted an unannounced headcount of Enterprise Attendance Center in the Lincoln County School District. The results of the headcount are shown in Exhibit 6 below.*

**Exhibit 6**  
**Enterprise Attendance Center Headcount Results**

	Reported by Teachers	Reported in Enrollment/Attendance Report	Total Number of Students Counted by OSA
Enrolled	799	802	728
Absent	70	71	

Source: Prepared by state auditor's staff using data obtained from and observed at Enterprise Attendance Center

- Student Enrollment Discrepancies: 3
  - Cause: Two (2) students were under-reported as enrolled in class
  - Cause: One (1) student was not assigned to a specific class as supported by documentation provided by the school
- Students Absentee Discrepancies: 1
  - Cause: One (1) student arrived and did not remain in the office until the completion of the count as instructed. Therefore the student was not counted as absent by the teacher, while the report counted them as absent.

Auditors conducted an unannounced headcount of Loyd Star Attendance Center in the Lincoln County School District. The results of the headcount are shown in Exhibit 7 below.

**Exhibit 7**  
**Loyd Star Attendance Center Headcount Results**

	Reported by Teachers	Reported in Enrollment/Attendance Report	Total Number of Students Counted by OSA
<b>Enrolled</b>	767	789	713
<b>Absent</b>	49	51	

Source: Prepared by state auditor's staff using data obtained from and observed at Loyd Star Attendance Center

- Student Enrollment Discrepancies: 22
  - Cause: One (1) student under-reported as enrolled in class
  - Cause: Two (2) students present whose class enrollment was still being processed as supported by documentation
  - Cause: Nineteen (19) students whose class was excluded by the school during count
- Students Absentee Discrepancies: 22
  - Cause: Nine (9) students under-reported absences by teacher
  - Cause: Three (3) students whose class was excluded by the school during count
  - Cause: Ten (10) students who were counted as absent by teachers, but the attendance report did not reflect their absence

Auditors conducted an unannounced headcount of West Lincoln Attendance Center in the Lincoln County School District. The results of the headcount are shown in Exhibit 8 below.

**Exhibit 8**  
**West Lincoln Attendance Center Headcount Results**

	Reported by Teachers	Reported in Enrollment/Attendance Report	Total Number of Students Counted by OSA
<b>Enrolled</b>	721	773	655
<b>Absent</b>	71	51	

Source: Prepared by state auditor's staff using data obtained from and observed at West Lincoln Attendance Center

- Student Enrollment Discrepancies: 52
  - Cause: Fifty-two (52) students on a field trip as supported by documentation
- Students Absentee Discrepancies: 20
  - Cause: Twenty (20) students counted by teachers as absent who were either attending an off-campus function or other requirement (in-school)

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**Schools Counted in North Pike School District: North Pike Elementary School and North Pike Middle School**

*Auditors conducted an unannounced headcount of North Pike Elementary School in the North Pike School District. The results of the headcount are shown in Exhibit 9 below.*

**Exhibit 9**  
**North Pike Elementary School Headcount Results**

	Reported by Teachers	Reported in Enrollment/Attendance Report	Total Number of Students Counted by OSA
Enrolled	941	941	941
Absent	42	42	

Source: Prepared by state auditor's staff using data obtained from and observed at North Pike Elementary School

- Student Enrollment Discrepancies: 0
- Students Absentee Discrepancies: 0

*Auditors conducted an unannounced headcount of North Pike Middle School in the North Pike School District. The results of the headcount are shown in Exhibit 10 below.*

**Exhibit 10**  
**North Pike Middle School Headcount Results**

	Reported by Teachers	Reported in Enrollment/Attendance Report	Total Number of Students Counted by OSA
Enrolled	769	769	724
Absent	45	37	

Source: Prepared by state auditor's staff using data obtained from and observed at North Pike Elementary School

- Student Enrollment Discrepancies: 0
- Students Absentee Discrepancies: 8
  - Cause: Eight (8) students were counted as absent who should not be considered absent while reporting to another requirement (in- or out-of-school)

## Conclusions

While these results cannot be applied as representative of all schools in Mississippi due to the small non-statistical sample reviewed, these results display that stronger internal controls regarding the reporting of student attendance may be needed to ensure accurate information is being reported. During the headcount, some office staff noticed that some discrepancies were in classes in which a substitute teacher was present that day. Auditors did not request policies or procedures for reporting attendance data due to the limited scope of the review. However, this implies that substitute teachers may not be supplied with the information needed to ensure information is accurately reported in a timely manner.

The majority of errors were due to counting errors or other less concerning issues that were resolved by auditors. The most concerning issues related to students included: being double-counted in class enrollment, under-reported in class enrollment, listed twice on absentee list, under-reported absences by teachers, reported as absent by teacher while attending school supported functions or other requirement, and under-reported absences on attendance report. OSA has routinely expressed concerns regarding the accuracy of attendance data reported by schools. Since attendance data



are used in the calculation that determines school district's MAEP funding levels, specifically average daily attendance, it is imperative that schools report attendance data accurately. It should be noted that OSA will conduct an audit of select school districts during the 2018-2019 school year, which will include a more detailed analysis of schools' internal controls related to attendance data.

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### ***Recommendation***

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The Mississippi Department of Education should have school districts re-evaluate their existing policies related to attendance reporting to determine if appropriate internal controls are in place to provide reasonable assurance of the accuracy and reliability of attendance data. Internal controls should also include a guide for substitute teachers to ensure that they are following the same process for attendance reporting that is expected of all teachers.

## Other Matters

### Attendance and funding disparities may exist within the MAEP formula

*MDE should conduct a more detailed study to determine whether to proceed or halt efforts to align the state standard with the federal standard*

In addition to attendance reporting for the state's MAEP funding formula, schools are also required to track attendance to receive federal funding. The U.S. Department of Education (USDE) requires states to report their chronic absenteeism rates as a part of the Every Student Succeeds Act (ESSA)<sup>4</sup> funding formula. Chronic absenteeism is a different measure of attendance from ADA. It is a measure of the percentage of students that are absent more than 10% of scheduled school days for any reason in a given school year. It includes excused absences and school suspensions. According to federal guidelines under the ESSA, a student is considered absent if they miss 50% or more of a school day.<sup>5</sup> Note: The state's MAEP calculation requires a student to be present for at least 63% of the instructional day or they will be considered absent. The ESSA was signed into law on December 10, 2015. The ESSA went into effect beginning with the 2017-2018 school year, but states were given an 18 month transition period to put in place any necessary policies or procedures to comply with the ESSA guidelines.<sup>6</sup> Earlier this year, MDE administrators informed school superintendents that districts would not be required to revise any policies or procedures for entering daily attendance data in the Mississippi Student Information System (MSIS) because the system will automatically calculate absences at 50% or 63% for each student beginning with the 2018-2019 school year.

During the 2018 legislative session, House Bill 750 was introduced to amend §37-13-91 and §37-151-5, Mississippi Code of 1972. House Bill 750 would revise the daily percentage required for students to be in school in order to be accounted for in the average daily attendance. This was used for determining unexcused absences and level of MAEP funding from 63% to 50% in compliance with provisions of the ESSA. The bill died in committee. MDE then approached OSA to assist them with drafting a new bill to introduce during the 2019 legislative session. In lieu of this request, OSA offered to provide a limited scope review of the benefits and consequences of maintaining the current funding formula at 63% or changing it to 50% to align with the federal reporting standard. However, auditors were unable to locate evidence supporting a "best" attendance standard. The most relevant information that was identified shows the relationship between student's time in school and student achievement. More time in school typically equates to higher success rates. In other words, lowering the attendance standard for absences from 63% of the day to 50% of the day across the board, may result in lower student achievement. The question then is whether certain populations are better able to meet the standard that determines school district funding.

In a study completed by Georgetown University on the ESSA, researchers found the following:

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<sup>4</sup> <https://www.congress.gov/bill/114th-congress/senate-bill/1177/text>

<sup>5</sup> This is referred to as the 50% standard.

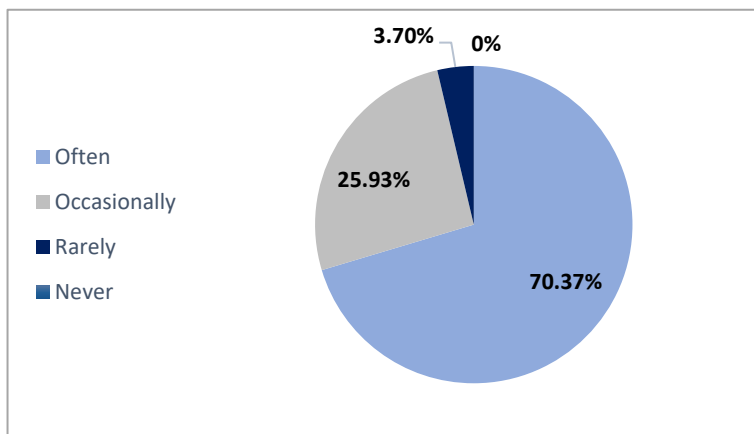
<sup>6</sup> The U.S. Department of Education FAQ on the ESSA can be found at:  
<https://www2.ed.gov/policy/elsec/leg/essa/essatransitionfaqs11817.pdf>

“We confirmed that elementary and middle schools tend to have notably lower average rates of chronic absenteeism than high schools. Second, and perhaps not surprisingly, schools with higher percentages of disadvantaged students have more chronic absenteeism than schools with students from more affluent backgrounds. Research has shown that students living in poverty often have more risk factors for absenteeism, including unstable housing and lack of access to health care. They also are more likely to lose ground because of these absences.”<sup>7</sup>

This implies that higher-income school districts will more easily meet set attendance standards than lower-income school districts. This translates to more funding for higher-income school districts and less funding for lower-income school districts. Consequently, lower-income schools will have less funding available to implement evidence-based programs aimed at reducing absentee rates. However, the Mississippi Adequate Education Program as established in law, provides an adjustment to the base student cost for at-risk pupils based on the number of pupils participating in the federal free school lunch program. In the OSA brief *Current Issues Regarding the MAEP Formula*<sup>8</sup>, it was noted that the Community Eligibility Provision stipulated by the federal Office for Food and Nutrition Programs, artificially inflates at-risk program funding because it allows certain school districts to provide all students free lunch at their school, regardless of actual, individual eligibility. Whether or not this adjustment does too much or too little to counter the disparities in ADA is outside the scope of this review. We know that setting a high standard for student attendance was meant to encourage higher attendance rates in order to improve student achievement, but this standard may not be having the intended effect.

As part of a survey distributed by OSA to school district superintendents, auditors asked how often school administrators need to reiterate to parents/students that students must be present 63% of the day or be counted as absent, to which 70% of the respondents said they had to remind parents/students of the law often as shown in Exhibit 11 below.

**Exhibit 11**  
**Frequency of Communication (63% Standard)**



Source: Prepared by state auditor's staff using data obtained from school district superintendents

Based on superintendents' responses to the survey, parents are often confused by the standard, especially those with multiple children with different schedules. In some cases, superintendents stated that parents choose to take their child out of school for the whole day if they are going to be counted absent for a doctor's appointment, which translates to less class time and lower academic achievement. Indeed, 55% of superintendents either agreed (11%) or strongly agreed (44%) that the current standard encouraged parents to allow students to miss the entire day if they planned to be absent any part of the day. However, this survey information is purely anecdotal and does not provide sufficient evidence to support one standard over another.

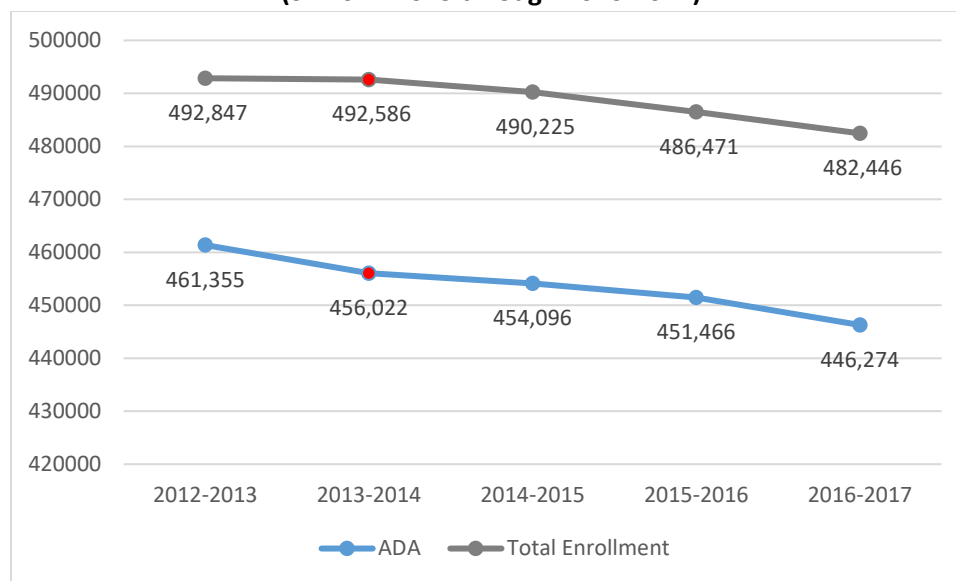
To test superintendents' statements suggesting that the 63% standard has increased absenteeism, auditors obtained data on the average daily attendance (ADA) as found within the Superintendent's Annual Report. The 63% standard went into effect with the 2013-2014 school year. Since there was no uniform standard for attendance reporting prior to implementation of the 63% standard in the 2013-2014

<sup>7</sup> Jordan, P. W. and Miller R. (2017). Who's In: Chronic Absenteeism under the Every Student Succeeds Act. *FutureEd Reports*, Georgetown University. <https://www.future-ed.org/whos-in-chronic-absenteeism-under-the-every-student-succeeds-act/>

<sup>8</sup> Mississippi Office of the State Auditor (2014). *Current Issues Regarding the MAEP Formula*. <http://www.osa.ms.gov/documents/performance/2014-Current-Issues-Regarding-the-MAEP-Formula.pdf>

school year, one would expect to see an initial drop in ADA between the 2012-2013 school year and the 2013-2014 school year due to the more stringent reporting requirements of the new policy. Although, one would also expect to see this drop in ADA begin to level off in subsequent years. However, ADA has continued to decrease over time. Since the 63% standard was implemented, there has been an overall drop of nearly 10,000 in ADA numbers between the 2013-2014 school year and the 2016-2017 school year. In order to determine whether other factors may have influenced the drop in ADA, auditors reviewed enrollment data for the same period. Auditors found that total enrollment has also decreased by approximately 10,000 students. Based on this information, it appears that the decrease in ADA is likely due to decreasing enrollment rather than implementation of the 63% standard as posited by some superintendents. Note: Data for the 2017-2018 school year were unavailable at the time this report was issued.

**Exhibit 12**  
**Average Daily Attendance and Total Enrollment for all School Districts**  
**(SY 2012-2013 through 2016-2017)**



Source: Prepared by state auditor's staff using data obtained from MDE.

Auditors also sought to test whether academic achievement has improved or worsened over time since implementation of the 63% standard. Unfortunately, the only publicly available testing data that had the same tests for comparison purposes were for the years 2015-2017. The tests reviewed were the Statewide ACT for Juniors and the 3<sup>rd</sup> Grade Reading Summative test. Both tests showed stable scores with slight increases over the review period. Since statewide testing has historically been changeable, there is limited information available from which to assess academic achievement over time.

## Conclusions

Based on currently available data, auditors did not find sufficient evidence to support a change in the current attendance standard. However, if concerns exist regarding whether or not low income school districts are getting the resources they need to support programming efforts aimed at reducing absenteeism, MDE should conduct a more detailed study that answers the following questions:

- Does the current MAEP formula sufficiently account for disparities between low- and high-income school districts' ability to meet set attendance standards?
- Do school districts with high absentee rates have sufficient funding to implement evidence-based programming aimed at reducing absenteeism?

- Based on statewide average GPA, has the academic achievement of students improved or worsened over time? This should include at least one school year prior to implementation of the 63% standard and all school years following implementation in which data are available.

This information would provide MDE with sufficient evidence to either proceed or halt their effort to align the current 63% attendance standard with the 50% federal standard.

# APPENDIX

## *Objective(s), scope, and methodology*

The OSA Performance Audit Division conducted this policy analysis under the authority granted to the State Auditor by Mississippi Code of 1972 §7-7-211. The purpose of this audit was to conduct unannounced headcounts to assess the accuracy of a small non-statistical sample of schools' attendance data. The unannounced head counts were completed during April and May during the 2017-2018 school year. Unannounced head counts were conducted by physically counting each student on-site at the school being counted. Auditors also captured data provided by teachers in each classroom, including the number of students present, the number of students absent, and the number of students enrolled. Auditors compared this information to the enrollment/attendance report provided by administrative staff. Auditors inquired about any discrepancies and obtained any requisite supporting documentation.

In conjunction with this headcount, auditors completed a limited scope review of the benefits and consequences of retaining or altering the existing state attendance standard to align with the federal standard. To complete the limited scope review of the attendance standard, auditors reviewed peer-reviewed academic journals, state and federal statutes, developed and analyzed a survey for superintendents, collected and analyzed total enrollment, ADA, ACT, and 3<sup>rd</sup> Grade Summative Assessment data from the Mississippi Department of Education.

# About the Office of the State Auditor and the Performance Audit Division

The Mississippi Constitution grants specific duties and powers related to prescribing systems of accounting, budgeting, and financial reporting for public offices in Mississippi. It also enumerates other statutory responsibilities including study and analysis of existing public managerial policies and practices; pre-audit and post-audit functions; investigation of suspected fiscal violations; recovering misspent and stolen funds; and a variety of related duties and responsibilities. The mission of the Office of the State Auditor is to serve its customers and protect the public's trust by independently assessing state and local governmental and other entities to ensure that public funds are properly received, are legally, effectively, and efficiently spent and are accounted for and reported accurately.

Performance audits provide objective analysis to assist those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability. The mission of the performance audit division is to provide useful information to the public, program leadership, and elected officials in order to hold governmental entities accountable for their performance by identifying and recommending specific actions to address issues related to the efficiency, effectiveness, and economy. Audits by the Performance Audit Division are planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on established audit objectives.

All reports, documents, and supporting materials obtained and utilized by the Performance Audit Division are considered public information, unless otherwise prohibited by law. This report was produced by the Mississippi Office of the State Auditor in accordance with Mississippi Statute 7-7-211 and is available on the State Auditor's website at [www.osa.ms.gov](http://www.osa.ms.gov).

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